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VOL. LXXVI. **Saturday, September 17, 1932.** No. 38

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Current Topics.

Judges in the Long Vacation.

EVERYONE IS familiar with and has smiled at the story of the busman who spent his well-earned holiday by riding on the bus driven by one of his colleagues. The spirit which thus animated the gentleman in question is by no means confined to members of his class; and it would seem that the judges of the superior courts share the feeling and emulate his example. A week or two since we read in our papers that Lord ATKIN was presiding at a court of summary jurisdiction in Wales, and only a few days ago Lord Justice GREER was doing the like at East Grinstead. It speaks well for our highly-placed judicial functionaries that they do not disdain to take their share of the work in the local judicatories, thus assisting the lay justices by their wide knowledge of law and exhibiting to them that dispassionate attitude towards the questions that fall to be decided which ought ever to characterise the proceedings of a court of justice. But public spirit in our judges is no new thing. The late Sir ARTHUR CHANNELL, after his retirement from the High Court bench, came back twice to assist in the clearing of the arrears in the courts, but not only did he do that, he acted as the foreman of the grand jury at assizes in the west country, surely a unique position for an ex-judge of the High Court to occupy. Sir ARTHUR was a great judge, and ever had the public interest in his mind in all that he did. Happily, as we have seen, he has left others who are following in his steps in this as in his devotion to the administration of justice.

Crime in London Again.

FURTHER AND better particulars of the manner in which the public can co-operate with the police in bringing about a reduction in the amount of crime in London are contained in the public appeal issued by Lord TRENCHARD on 8th September from Scotland Yard, following on his recent report on Crime in London (*ante*, p. 549). The appeal contains a number of very useful hints on the methods of securing windows and doors in private houses, methods of protecting valuable articles in shop windows and warehouses, the means of securing motor cars and bicycles, and precautions against handbag snatching. Safety catches on windows, mortice locks on doors, grilles on shop windows and locking devices on motor cars and bicycles are strongly recommended. Safes should be thief resisting and secured, and placed either where they can be seen from the street, or in the passage of a private house. Ladders should be put away wherever possible, or secured with chains. Handbags which contain large sums of money or large quantities of jewellery should be secured to the wrist or waist by a strong chain. Ladies should avoid carrying large sums of money or quantities of jewellery in their handbags. All of these suggested precautions against crime are based on actual experience of the types of crime most frequently committed, and, proceeding from such an eminent source, should not be ignored. The majority of the public is too prone to imagine that the provision of an efficient police force is all that is necessary for the prevention of crime, but if individuals will not protect themselves no police force, however efficient, will be able to do more than shut the stable door after the horse has bolted.

Silicosis and Asbestosis.

IN A memorandum on the "Industrial Diseases of Silicosis and Asbestosis," published by the Home Office on 13th September, the origin and development of the diseases, the means by which they can be prevented, the provisions made for compensation, and the arrangements for the medical examination and certification of workmen are fully explained. Under the special schemes made under s. 47 of the Workmen's Compensation Act, 1925, there were, during the last three years, the memorandum states, eighty cases, including thirty deaths, amongst workmen employed in ganister mines and silica brick works; 179 cases, including twenty-five deaths, in the getting and manipulation of sandstone at quarries or on premises worked in conjunction therewith; 322 cases, including eighty-seven deaths, in the pottery industry; eighty-one cases, including thirty-two deaths, in the metal industries; and ninety-one cases, including twenty deaths, in coal mines. Silicosis and asbestosis are both terribly dangerous diseases, and that part of the memorandum which deals with the means of prevention is of considerably more importance than that which deals with the provisions for compensation. The suppression of dust and provisions for ventilation and for medical examination are the most important methods of preventing both diseases, and are provided for in a number of regulations. Although these matters are of vital importance, the part of the memorandum which is of greatest interest to practitioners is that which deals with the various schemes of compensation to workmen disabled by these diseases. A number of schemes have been made under s. 47 of the Workmen's Compensation Act, 1925, and under the Workmen's Compensation (Silicosis and Asbestosis) Act, 1930. Under these schemes compensation is payable in cases where death or disablement is caused by silicosis or asbestosis, or either disease accompanied by tuberculosis, in all industries where a serious risk of the disease exists. The special compensation procedure applicable is to be found in s. 47 of the Workmen's Compensation Act, 1925. Recently in *Williams* v. *Guest, Keen & Nettlefolds* [1926] 1 K.B. 497, it was held by the Court of Appeal that the general provisions of the Act must be resorted to where silicosis is contracted in an occupation not falling within a scheme, and that the contracting of the disease is not an accident within the Act where it is gradually caused. It is reassuring to find that the number of schemes of compensation recently made is gradually removing this serious hardship, and, if only for this reason, the Home Office memorandum is a highly important document.

The Armed Criminal.

In a recent correspondence in the daily press suggestions were made that motorists and other sections of the community should be permitted to carry firearms in order to deal with armed bandits. It was pointed out that motorists, bank clerks, post office assistants and others were in a difficult position nowadays owing to the increasing use of firearms by criminals. The official opinion of Scotland Yard, as expressed in an interview with a representative of the *Daily Telegraph*, is that "guns beget guns," and increased latitude might result in "street battles in which machine guns and automatic pistols were freely used" as in the United States. It is said that automatic pistols are served out on rare occasions to selected officers hunting for dangerous criminals who do not hesitate to shoot. It is true that the position of some of the classes mentioned above is exceedingly difficult. Firearms are lethal weapons, and if the possessors do not always shoot to kill, there is always the serious chance of killing, which must be taken into consideration. In *R.* v. *Meade and Belt* (1823), 1 Lew C. C. 184, it is stated that a civil trespass will not justify the firing of a pistol, nor is a man authorised to fire a pistol on every intrusion or invasion of his house. It was also said in that case that where a person is attacked he is not justified in killing if less violent means will avert the danger. The authorities seem to favour the view that the owner of a dwelling-house or his servant commits no crime if he kills a person clearly committing a burglary there or entering it by violence: 1 Hale P.C. 487; 1 Hawke P.C. c. 28, s. 21. There is no reason, however, to amend the law to extend any immunities to motorists or bank clerks or any other section of the community, as such persons can protect themselves by the simple expedient of taking out gun licences and may always kill aggressors in self defence. In dealing with armed bandits all sections of the public should bear in mind that "thrice armed is he who hath his quarrel just, but three times armed who gets his blow in fust."

Municipal Titles.

An interesting memorandum has been issued from the Home Office on the subject of the titles which the heads of certain cities in England and Scotland are entitled by law to bear. The idea would appear to have gained ground that if the civic head of a municipality is entitled to be designated Lord Mayor, or, in Scotland, Lord Provost, that *ipso facto* justifies him in being addressed as "Right Honourable." This assumption has been declared to be ill-founded, and that in England the only Lord Mayors entitled to the appellation of "Right Honourable" are the civic heads of the City of London and of York, this being their privilege acquired by immemorial usage; in Scotland, the corresponding dignitaries entitled to be called "Right Honourable" being the Lord Provost of Edinburgh and the Lord Provost of Glasgow, and in the case of the latter the privilege has only been conferred by recent grant, as was also a similar privilege conferred on the Lord Mayor of Belfast. This desire to magnify the office of the civic head of a great municipal corporation is not unnatural, for it seems to enhance the dignity of the city whose chief is called Lord Mayor. But most people, so they are constituted, love to assume a title which will distinguish them from the ordinary run of men, a circumstance which has been exemplified in the judicial as well as in the municipal sphere. An amusing story has come down to us of Serjeant Adams, who on his appointment as first paid assistant judge of the Middlesex Sessions gave out from the bench that he had Lord Denman's authority for saying that he *ought to be* addressed as "my Lord," and the practice of so styling the occupant of the equivalent position of Chairman of the London Sessions has continued from that time. On Lord Denman being asked whether he had given such directions as Adams indicated, he said: "Well, the truth is Jack Adams came to me and said that the Bar at the Middlesex Sessions wished to know whether there would be any *impropriety* in their calling him 'my Lord,' and I told him I could see no objection to their styling him what they pleased, so long as they did not call him Jack when he was on the bench, as that might appear disrespectful to a learned judge." It thus appeared that a qualified permission was interpreted as an express ordinance.

Bequests for Animals.

A Missouri testator is reported to have bequeathed a considerable sum to a St. Louis bank as trustee for the benefit of stray cats and dogs, and to eliminate suffering among them. Anyone considering the validity of such a bequest in England would have to place it on one side or the other of the fine line which divides *Re Wedgwood* [1915] 1 Ch. 113, from *Re Grove-Grady* [1929] 1 Ch. 557. That the distinction is a difficult one is clear from the fact that, in the latter case, Lawrence, L.J., in a dissenting judgment declared himself, like Romer, J., in the court below, unable to draw it. Stress, however, was laid in the majority judgments of the Court of Appeal on the fact that the testatrix had worded her trust so widely that in certain circumstances it might enure for the benefit of animals noxious to mankind, in which case it would become a malevolent rather than a charitable legacy. This argument, of whatever value it might be in considering the bequest in the *Grove-Grady Case*, would hardly be applicable to a bequest in favour of cats and dogs, animals which have been, and in their respective ways still are, of service to mankind, unless the contention were to prevail that some of the strays might be vicious and dangerous, and therefore it would be best for mankind that they should be killed. The trustees of such a bequest, however, would be as little likely to use it to preserve vicious animals as those of the *Grove-Grady* bequest to protect noxious ones. A bequest for the benefit of specific animals, though not charitable, was held good in the curious case of *Re Dean* (1889), 41 C.D. 552. North, J., then observed that its execution was unenforceable. Since, however, the trust to maintain the animals was charged upon an annuity, it may be maintained that the persons entitled to the residue were entitled to accounts showing that the trustees had spent the money they had disbursed on the trust, notwithstanding that the testator had forbidden them to require such accounts. For a veto of this kind would, it is submitted, be repugnant to the full enjoyment of their gift within the principle of such cases as *Re Williams* [1912] 1 Ch. 399, and *Rhodes* v. *Muswell Hill Land Co.* (1861), 29 Beav. 560.

The Policeman and the Aviator: Estimating Altitude.

A case recently reported in *The Times* of an air pilot being summoned for alleged unlawfully flying an aeroplane at a low altitude and thereby causing unnecessary danger to property is interesting if only for the fact that several witnesses gave evidence purporting to estimate the height at which the defendant flew his machine. A police constable, for example, stated that he heard the drone of an engine, and looking up saw the machine flying "about 150 feet from the ground." It then "swooped down" to within 30 or 40 feet of the ground. On the other hand, an expert aviator into whose ground the defendant dropped down and alighted, said that the height from which he dropped was at least 300 feet. It is notoriously very difficult to gauge the height at which such a machine may be flying. It is even more difficult than to estimate the speed at which a motor-car is being driven. (We ourselves have heard two police witnesses estimating hourly speed at rates varying by 30 miles!) It is not surprising that the magistrates dismissed the summons against the aviator in question, and it is not easy to see how it is possible to prove danger to property unless the aviator succeeds in knocking off a chimney-pot or in dislodging somebody's wireless aerial!

Sir Benjamin Cherry.

THE death of Sir BENJAMIN LENNARD CHERRY removes a notable figure from Lincoln's Inn, and deprives the bar of one who played a conspicuous part in bringing about reforms in that branch of the law in which he was a learned and acknowledged master. He will be greatly missed.

Sir BENJAMIN enjoyed a large practice at the bar, but will best be remembered as the principal draftsman of the Law of Property Act, and his work in connection with that and the other statutes passed in 1925 enhanced a reputation already great, and marked him out as, perhaps, the most prominent—as he was one of the ablest of conveyancing lawyers. To those who knew him, it seemed as though his monumental labours in relation to the 1925 legislation had been beyond even his strength, and for some time past he appeared to be suffering from the heavy strain which he had placed upon himself.

In addition to his work upon the drafting of the statutes, he was responsible for the new edition of "Wolstenholme and Cherry's Conveyancing Statutes," a standard work familiar to all lawyers, and was editor of "Prideaux's Precedents in Conveyancing," one of the best known and most widely used of all precedent books. His labours upon those editions alone would have sufficed for most men, but his indefatigable energy and extensive knowledge led him to take an active part as a lecturer and writer in expounding and making known to the profession the provisions of the new real property legislation. His services in that regard can hardly be over-estimated. Amongst his other activities he found time to settle the "General Conditions of Sale" of The Law Society and a large number of other conveyancing forms which are in common use. Naturally, Sir BENJAMIN encountered a considerable amount of criticism in connection with the statutes for the drafting of which he was largely responsible, but he was always ready to meet any fair comments, and there are many who will remember his unfailing courtesy and willingness to help in elucidating difficult questions which arose out of that complicated legislation. It is sad to think that he did not live to see his New Law of Property through what may be called its ten years of probation; but, whatever may be its fate when that period expires, the fact that it has worked with comparative smoothness and without involving anything like the expected amount of litigation was a conclusive tribute to the ability and care with which he accomplished his task.

Sir BENJAMIN was for some years a frequent contributor to this journal and rendered valuable assistance to successive editors of it.

The deceased lawyer leaves a gap which will not readily be filled. His name will for long be held in esteem, and his memory in respect in Lincoln's Inn. His work abides.

Alteration of Valuation List:

When Increased Rates Due and Payable.

THE "laws delays" were certainly not exemplified in the case of *Re Airedale Garage Co. Ltd.; Anglo-South American Bank* v. *The Company*, where a summons issued under the Companies Act, 1929, by a receiver for debenture-holders was decided by Mr. Justice EVE, on the 3rd May (76 SOL. J. 396) and an appeal therefrom determined by the Court of Appeal on the 25th May.

The case is interesting as involving the question whether rates can, under certain circumstances, be said to be due and payable not only before demand, but before the rating authority is even in a position to demand them.

Every general rate is deemed to be made on the day on which it is approved by the rating authority, and is made for a specified period commencing immediately after the termination of the last rating period and ending on a date determined by the authority, or, in case of the last rate of a financial year, at the end of such year, i.e., 31st March (Rating and Valuation Act, 1925, ss. 4, 68). If rates are made half-yearly, as is almost the invariable custom, they therefore run from 1st April to 30th September and from 1st October to 31st March.

The old statutes as to the collection and recovery of poor rates apply to the present general rates (Rating and Valuation Act, 1925, s. 2 (3)).

Although the rate becomes chargeable in respect of the various hereditaments rated as soon as it is approved by the rating authority it is not recoverable until after demand. "As soon as a poor rate has been duly allowed and published the whole of the rate is payable on demand, and if not then paid legal proceedings may be taken for its recovery" ("Mackenzie's Overseers' Handbook," 8th ed., p. 230). There is naturally an exception if the rating authority makes (as it is empowered to do) a rate payable by instalments, s. 15 of the Poor Rate Assessment and Collection Act, 1869, providing that each instalment shall only be enforceable as and when it falls due.

As between lessor and lessee it has been decided that the non-payment of rates under the ordinary covenant by the lessee to pay all rates and taxes may be taken advantage of under a proviso for re-entry without proof of demand served on the lessee or that express notice of the rate had been given to him (*Davis* v. *Burrell* (1851), 10 C.B. 821); and in that case JERVIS, C.J., laid it down that a rate was due and payable when it was published, and it was the duty of the ratepayer to seek out the collector and pay it. This case was cited by GREER, J. (as he then was), in *Kershaw* v. *Stockport Overseers* [1923] 2 K.B. 129, as authority for the general proposition that a rate is due and payable when made and published.

The remedy for recovering the amount of a rate is a warrant of distress, which can only be levied after the amount has been demanded and the ratepayer has made default for seven days (Poor Law Relief Act, 1814, s. 12). Moreover, the exact amount must be demanded, or at least not an amount in excess of that due (*Hurrell* v. *Wink* (1837), 8 Taunton 369). The man in the street may, therefore, be pardoned if he considers a rate is not "payable" until after demand. The case of a promissory note payable on demand is not analogous, as the words "on demand" have been held not to make a demand a condition precedent to an action. If a debt is payable on a certain day at a particular place, a demand or attendance by the creditor at that place is a condition precedent to a right of action (*Thorn* v. *City Rice Mills* (1889), 40 Ch. D. 357). We imagine, however, that according to the ordinary signification of the words, the money would be said to be due and payable on the stipulated day, whether the creditor made the demand or attended or not.

Other judges, besides GREER, J., who have dealt with rating cases, seem to have felt no difficulty in treating money as "payable" before the performance by the payee of the condition precedent to his right to take proceedings to recover the amount and have followed the dictum of JERVIS, C.J., in treating a rate as payable as soon as it is effectively made.

Now the rates which are preferential on the winding up of a company, or the appointment of a receiver, are those "due from the company at the relevant date and having become due and payable within twelve months next before that date," the "relevant date" in the case of a receivership being the date of appointment (Companies Act, 1929, ss. 264 and 78).

The draftsman of the Act evidently distinguished between "due" and "due and payable," though it is not quite clear what the distinction is. In *Re European Life Assurance Society* (1869), L.R. 9, Eq. 122, it was held that inability to pay its debts within the Companies Act, 1862, meant inability to pay debts absolutely due, i.e., "debts on which a creditor can go to company and instantly demand to be paid" (per JAMES, V.-C.). On the other hand, the word "due" may, according to user, mean either immediately payable, or a debt

contracted to be paid in future (per GIBSON, J., in *Irish Land Commission* v. *Massereene* (1904), 2 Ir. R. 513). Again rent is due on the beginning of the day on which it is payable, though it cannot be recovered till after the close of that day (*Dibble* v. *Bowater* (1845), 2 E. & B. 570).

The facts in *Re Airedale Garage Co.* were shortly as follows: A receiver was appointed on 28th January, 1931 and was consequently liable to pay as preferential debts all rates due at that date and having become due and payable since the 21st January, 1930. In effect (if demand is not a condition precedent to rates being due and payable), this meant the rates for the two half-years beginning respectively on 1st April and 1st October, 1930. The premises in question, which prior to 1st October, 1929, were assessed at £288, were partly de-rated as from that date and the assessment reduced to £72. The revenue official lodged an objection, and apparently appealed against the de-rating, but the appeal was allowed to stand over pending the decision in certain analogous cases, which were finally determined by the House of Lords, in March, 1931, who decided that ordinary garage repair work did not justify de-rating. It was not until September, 1931, however, that the receiver of the Airedale Company was notified that the assessment committee had cancelled the de-rating, except as to a small part of the premises, and that the assessment was increased to £212. Revised demands for the past rates were served in November, 1931, for the rates on the difference between £72 and £212 from 1st October, 1929, and the question at issue was whether any part of these additional rates ranked as preferential debts.

In support of the contention that these sums were not due and payable before the appointment of the receiver the case of *Kershaw* v. *Stockport Overseers* (*supra*), was cited. It was there held that under the then existing law an amended rate became due and payable when the overseers amended the rate. The Rating and Valuation Act, 1925, however, contained provisions not found in previous Acts relating to poor rates. Section 36 (2), enacts that "where an amendment of the valuation list is made in pursuance of the last preceding section" (i.e., on appeal) "which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed, or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate." Section 37 (10) provides, that where an amendment is made by the committee on a proposal the amendment shall have effect in respect of the rate current at the date of service of the proposal or notice of the proposal, and that the provisions of s. 36 (2), quoted above, should have effect accordingly. Further, the Ninth Schedule to the Local Government Act, 1929, contains provisions that in the circumstances applicable to the case under consideration, the amendment should be deemed to have taken effect as from the 30th September, 1929.

Under s. 36 (2) the additional amount "shall be paid and may be recovered as arrears of the original rate." Clearly it may be argued that the words "shall be paid" imply that the amount is not payable until after the decision which affects the valuation, or, put in another way, that the ratepayer could not be a debtor to the rating authority until the alteration was made and the rate fixed. On the other hand the provision that the amount may be recovered as arrears seems equally clearly to imply that notionally (always assuming no demand is necessary before a rate is payable) the increased amount was due when the original rate was made on the then existing assessment. It is a pretty problem on which the Court of Appeal differed from Mr. Justice EVE. From the report of his judgment in 48 T.L.R. 425, the latter seems to have felt no difficulty in determining that, notwithstanding these statutory provisions, the words "due and payable" must be given what he referred to as their ordinary meaning. Although the statutes contained provisions by which amendments related back to the making of the rate, or some appointed day, he could find nothing to indicate that those provisions were wider than was necessary to make the amendments retrospective with regard to those particular statutes, and that they could not be held to make the sums in question due and payable before they were ascertained, which being at a date after and not within twelve months before the appointment of the receiver, it followed these sums were not preferential debts.

The Court of Appeal, however, were of a different opinion. Lord HANWORTH, M.R., said (W.N. [1932] p. 144), it was well settled that a rate when duly made and published became immediately payable. From the statutory provisions above referred to it was plain that on an amendment of the rate it was to have effect from the commencement of the period for which the rate was made and to be payable as if it was arrears of the rate. It followed that the sum in question must be treated as having become due and payable when the several rates were made, so as to be within the provisions as to preferential payments.

The judgment would, of course, not affect the rate which was presumably made in October, 1929, for the half-year to 1st April 1930, but only those made for the periods 1st April—30th September, 1930, and 1st October, 1930—31st March, 1931.

The decision naturally applies to all cases in which objection to a draft valuation list, or a proposal for amendment of a current list, or an appeal from the decision of an assessment committee is held up, as it may be for a considerable time pending the decision of any point of law, and may have the effect in some cases of delaying distribution of the assets of a bankrupt, of a company, or of a deceased's estate.

Solicitors and Local Government Law

IN view of the far-reaching character of the enactments relating to local government, no solicitor can afford to be content with a superficial knowledge of this branch of law. Local government law is a technical and complicated subject, governed by principles different in many ways from those familiar to practitioners in the more general branches of law, and it should be made a special study by every solicitor who can spare the time to acquaint himself with its intricacies; for there can be very few who, at some time or other, will not be called upon to advise on some matter in which a knowledge of local government may be of incalculable value.

It may be pointed out that local government law will be found contained in statutes of general application, in statutes which only have force in a district if adopted (i.e., adoptive Acts), in local Acts, in Provisional Orders confirmed by Parliament, in orders, rules or regulations made by virtue of some enactment (i.e., Statutory Rules and Orders), in schemes (e.g., town planning schemes) and in bye-laws. Every solicitor's office should contain a list of the adoptive enactments in force in the district and copies of all local Acts, schemes and bye-laws. It is, for example, unsafe to advise any client concerning real property without first ascertaining whether that property is affected by the provisions of any town planning scheme or any resolution to prepare such a scheme.

Another example may perhaps be given, one taken from an actual case. Plans for buildings were submitted to a local authority for their approval. More than twelve months passed without the authority either approving or disapproving. The plans conformed to the bye-laws and finally the prospective builder sued the authority for damages for the loss occasioned by their delay in performing their statutory duty to approve the plans. The authority, of course, took the obvious defence that, the plans not having been disapproved within one month of their submission, it was at all times thereafter open to the builder to proceed with his works.

This defence succeeded. Now this, of course, was a comparatively simple local government case, a case moreover which obviously involved local government law. But there are many other cases which do not on their face give any indication of having anything to do with local government. For example, take the case of a solicitor advising a client as to the possibility of developing an estate in the neighbourhood of a small but growing town. It may clearly be of the greatest importance that he should realise how far that estate may be affected by the provisions of ss. 30 and 31 of the Public Health Act, 1925, as to the throwing in of land for the widening of existing highways without compensation. Again, assume a client is considering the purchase of a piece of property with a forecourt fronting on a main shopping street in a town. There may be a local Bill in course of preparation or a local Act already in existence empowering the council or corporation to acquire such land for the widening of this street. It would be easy to multiply these examples, but sufficient has been said to illustrate the necessity for solicitors to acquaint themselves as fully as possible with this branch of the law, which, wide as it is now, shows every sign of becoming even more important. There is a tendency at the moment for clients to seek the advice of surveyors and valuers on the ground that they have more practical experience of local government law. It is clearly desirable that work of this nature should not be too much entrusted to the members of a profession who are not trained in law, and it is therefore suggested that at least one member of every firm should make a special study of local government in order that really skilled advice may be given when occasion requires. Codification of local government law may come some day, but it must be a very gradual process; and even when completed the knowledge previously acquired will be of the greatest value.

Company Law and Practice.

CXLVII.

FLOATING CHARGES.

I NEED scarcely remind my readers that the security for a debenture may take the form of either a fixed charge on specific assets or what is termed a floating charge upon the general assets of a company, or some part of them. In the case of a fixed charge, which has the attributes of an ordinary mortgage, the title to the property charged is, of course, affected, and no subsequent charge can, if the fixed charge be a first charge, be registered in respect of that property so as to take priority thereto. But the whole purpose of the floating charge is to enable a company giving such a charge to continue to deal with its property and assets in as free and unhampered a manner as is reasonably possible. For until the charge crystallises upon the happening of any of the events specified in the debenture or other document creating the charge, the company is, generally speaking, free to mortgage or deal with any property subject to the charge in the ordinary course of business, and a fixed charge created subsequently will usually take priority over the floating charge. But it should be remembered, however, that although there is power to create mortgages taking priority over the existing floating charge a second floating charge cannot be created so as to rank *pari passu* with the first.

From the bald statement of the principle of the floating charge which I have outlined it might seem that such a charge provides the holder thereof with a somewhat nebulous security. In practice it is usual where such a charge is given, especially in cases where a debenture resting on such a security is given to a bank to secure current and future liabilities, to insert a declaration that the company shall not be at liberty to mortgage the property in priority to the floating charge. This, of course, to some extent negatives the object of the floating charge, which, as we have seen, is to preserve the assets in a liquid form, but the effect of such a declaration may be, and often is, avoided by a sale of the property charged, even though the agreement contains an option to the purchaser to require the company to re-purchase: see *Coveney* v. *Persse* (1910), 1 Ir. R. 194. However that may be, the floating charge as such is so popular a form of security that it may well be useful to my readers to consider its characteristics and operation.

"A floating charge," said Lord Macnaghten in *Governments Stock Investment Company* v. *Manila Rly. Co.* [1897] A.C., at p. 86, "is an equitable charge upon the assets for the time being of a going concern. It attaches to the subject charged in the varying condition in which it happens to be from time to time. It is of the essence of such a charge that it remains dormant until the undertaking charged ceases to be a going concern, or until the person in whose favour the charge is created intervenes." Although from time to time the subject of criticism, Lord Macnaghten's statement is the accepted definition of the floating charge. In *Re The Yorkshire Woolcombers Association* [1903] 2 Ch. 284—a case dealing with the registration of a floating charge under s. 14, sub-s. (1), of the Companies Act, 1900—Romer, L.J., laid down the following attributes necessary to constitute a floating charge within the meaning of that section, now incorporated in s. 79 of the new Act: (1) It must be a charge on a class of assets, both present and future. (2) That class must be one which in the ordinary course of the business of the company would be changing from time to time. (3) The charge must contemplate that, until some future step is taken by or on behalf of the mortgagee, the company may carry on its business in the ordinary way so far as concerns the particular class of assets charged.

If the memorandum of association of a company empowers it so to do a company may give a floating charge upon its assets which will cover all the right of the company in the assets charged, including moveable chattels, book debts, uncalled capital and future property, such as book debts not yet due. But capital which can only be called up in the event of a winding up cannot be charged, and, as to charging future property, it should be borne in mind that the floating charge is a present charge and not a future one. The debenture-holder with such a charge as his security has an immediate equity in the property charged, though the company have the right under the terms of the debenture to continue to use it in the ordinary course of business, until an event happens which causes the charge to crystallise.

The floating charge may lose its somewhat independent character, and crystallise or become fixed, when any of the events happen or circumstances arise, which, as provided for by the clauses in the debenture, entitle the debenture-holders or their trustees to take possession of the property or to appoint a receiver. And this is also the case if the company goes into liquidation for any reason. But the above statement as to crystallisation must be qualified by the observations on this point of Vaughan Williams, L.J., in *Evans* v. *Rival Granite, Quarries* [1910] 2 K.B. 979, in which he points out that until something has happened entitling the debenture-holders to appoint a receiver and the application has in fact been made, or an action brought by them or on their behalf to realise their security, the company is entitled to carry on business in the ordinary way in accordance with the terms of the debenture-holders' licence to the company. From that case emerges the principle that in order to effect crystallisation of the charge there must be some actual intervention by the debenture-holder; mere default on the part of the company will not change the character of the security in the absence of actual intervention. In connexion with the appointment of a receiver of the property charged at the instance of a debenture-holder under powers contained in the debenture,

I would remind my readers of the necessity imposed by s. 86 of the Companies Act, 1929, of giving notice of the appointment to the registrar of companies within seven days from the date of the order or of the appointment. A person so appointed receiver and manager must also give notice to the registrar when he ceases so to act, and a penalty is imposed by the Act for non-compliance with these provisions.

The Companies Act, 1929, deals specifically with floating charges in two instances which we must notice here. First of all it provides by s. 79, sub-s. (1) (*f*) that a floating charge on the undertaking and property of a company registered in England created after "the fixed date" (1st July, 1908), shall be void against the liquidator and any creditor of the company unless the prescribed particulars of the charge together with the instrument creating it are registered with the registrar of companies within twenty-one days. There is, however, an extension of time in respect of such charges created outside England. Secondly, s. 266 provides that where a company is being wound up, a floating charge on the undertaking and property of the company created within six months of the commencement of the winding up shall, unless it is proved that the company immediately after the creation of the charge was solvent, be invalid. As was pointed out in *Re Orleans Motor Co. Ltd.* [1911] 2 Ch. 41, the object of this section, which re-enacts, except that it substitutes six months for three, the provisions of s. 212 of the Act of 1908, is to prevent insolvent companies from creating floating charges to secure past debts or for moneys which do not go to swell their assets and become available for creditors. The section excepts the amount of any cash paid to the company at the time of or subsequently to the creation of, and in consideration for, the charge, together with interest on such an amount at 5 per cent. The expression "cash" in the section means cash absolutely and unconditionally paid to the company, and the question whether cash is paid "at the time" is a question of fact with regard to which the surrounding circumstances may be looked at for its determination. A floating charge which has been created within six months of the winding up, partly for securing a past debt and partly for securing a fresh advance on a separate account (a case often met with in connexion with charges to banks) will be invalid as regards the past debt, but will be valid to the extent of the amount owing on the fresh account at the date of the winding up: *Re Hayman Christy & Lilly, Ltd.* [1917] 1 Ch. 283.

With regard to the position of a debenture-holder secured by a floating charge, *qua* creditors of the company and subsequent chargees, we have already noticed that it is usual to insert a declaration in the debenture providing that the company shall not have power to mortgage the property in priority to or *pari passu* with the floating charge. But even so, apart from a sale of the property, the debenture-holder may be jeopardised, for until the charge crystallises a landlord may distrain on the property, a garnishor may obtain execution or a solicitor may obtain a lien over the property and thereby gain precedence.

(*To be continued.*)

INCORPORATED ACCOUNTANTS' EXAMINATIONS.

The next examination of candidates for admission to the Society of Incorporated Accountants and Auditors will be held on 31st October, 1st, 2nd and 3rd November, in London, Manchester, Cardiff, Leeds, Glasgow, Dublin, Belfast, Cape Town, Johannesburg and Durban.

Women are eligible under the Society's regulations to qualify as Incorporated Accountants upon the same terms and conditions as are applicable to men.

Particulars and Forms are obtainable at the office of the Society, Incorporated Accountants' Hall, Victoria Embankment, London, W.C.2.

A Conveyancer's Diary.

Charities—Some Recent Decisions.

During the long vacation last year I devoted one of my weekly diaries to considering some of the most interesting cases with regard to charities which had been before the courts during the previous legal year. I had intended to collect the authorities for the past year and present them to the reader in something like order, commenting upon the modern trend of the decisions, and upon what appear to be discrepancies in principle between the later and the older authorities. I still have it in mind to deal with this subject. But this is in the middle of the vacation and all I propose to do this week is to draw attention to some recent cases which are, I think, worth noting.

In *Re Isabel Joanna James: Grenfell* v. *Hamilton* [1932] 2 Ch. 25 (76 Sol. J. 146), the facts were that a testatrix devised a freehold house to her trustees in trust to establish a home of rest for the Sisters of a Community, for the Clergy of the Diocese of Truro and such persons as the Mother Superior of the Community should nominate and appoint, and bequeathed £6,000, the interest of which should be applied to repair the house and maintain and support the inmates. The Sisters of the Community were engaged in charitable work, and their individual incomes were pooled. It was doubtful whether it was practicable to carry on the home of rest with the resources available.

It was held that the devise and bequest were a good charitable trust; that the Sisters and the Clergy were good objects of the charity; that the Mother Superior should only appoint persons who were suitable objects of a charity and to do otherwise would be a breach of trust; that there should be an enquiry in chambers whether it would be practicable now or at any future time to establish the home of rest, and if so to settle a scheme; and that if it was found not practicable the question must be determined whether the trust failed or should be applied *cy-près*.

Farwell, J., in his judgment relied mainly upon the decision of Kekewich, J., in *Re Estlin* (1903), 72 L.J. Ch. 687. That was a case where there had been a gift to provide a home for lady teachers, and Kekewich, J., said: "To provide a home for those who need a home is, at any rate, charity in the broad sense of the word, whether it is within the statute of Elizabeth or not. One must not forget the distinction between the two; but still there is, to my mind, a distinct charity in providing a home for anyone who needs a home."

It was therefore decided, in effect, that a gift to provide a "home of rest" for any class not demonstrably such as could pay for accommodation is a good charitable bequest.

Farwell, J., commenting upon the judgment of Kekewich, J., said: "As I read the judgment, it does decide that to provide a home of rest is *primâ facie* a charitable object. In my judgment that is so, and I think that it comes within the words of the statute of Elizabeth. It may be that to provide a home of rest for a particular class of persons who could not be in any sense described as in need of such a home, would not be charitable; but *primâ facie*, in my judgment, the words "Home of Rest" themselves indicate something in the nature of a hospital, although not strictly a hospital, that is to say, a home which is to provide relief for those who are in need of it . . . and accordingly to provide a home of rest is, in my judgment, *primâ facie* a good charitable object."

I shall return to this case later on, but in the meantime turn to *Re Withall* [1932] W.N. 180, which raises quite a different point.

In that case a testatrix, who died in 1930, by her will, dated in 1924, directed her executors to sell the residue of her property and pay the proceeds to the "Margate Cottage Hospital."

At the time that the testatrix made her will there was a hospital of that name, but before her death a new and larger

hospital upon a different site had been erected by means of funds raised by voluntary contribution by or at the instance of the committee of management of the "Margate Cottage Hospital," who had made themselves responsible for the new building. The cottage hospital accounts were closed as at 31st July, 1930, and the investments held by the trustees for the cottage hospital were treated by the same trustees as applicable to the purposes of the new hospital.

Clauson, J., held, in effect, that the gift was a good charitable gift and that the fund was payable to the trustees of the Margate Cottage Hospital under a scheme to be settled without deciding that the funds should or should not be applied for the purposes of the new hospital.

I have no doubt that the new hospital benefited after the costs of all parties had been paid.

A still later case brings us back to the "Home of Rest."

In *Re Chaplin; Neame* v. *Attorney-General* [1932] W.N. 187 (76 Sol. J. 576), the facts were that a testator devised and bequeathed to his trustees a freehold house and funds representing the net residue of his estate upon trust to establish and found a charity "to provide a home of rest that shall afford the means of physical and/or mental recuperation to persons in need of rest by reason of the stress and strain caused or partly caused by the conditions in which they ordinarily live and/or work." The will also provided that "in considering the suitability of a candidate for admission to the home . . . the financial position of the candidate shall not be taken into account."

Maugham, J., held that the trusts were valid charitable trusts.

In the course of his judgment his lordship said that he followed *Re Isabel Joanna James*, and that he had still stronger grounds than had Farwell, J., for coming to the same conclusion. His lordship added: "In the will with which Farwell, J., had to deal, it was only by reasonable implication that it could be shown that the home intended was something in the nature of a hospital. In the present case the home is to 'afford the means of physical and/or mental recuperation' to persons whose need is a real need of rest." Following Farwell, J., therefore, the learned judge said that he came to the conclusion that the home contemplated by the testator was a "home such as was described in the judgment in *Re Isabel Joanna James*" (which seems rather like arguing in a circle) and decided that the trusts were valid charitable trusts.

Now, it seems to me that these cases go much further than any others in the extension of what may be regarded as charitable objects. I do not, however, suggest that the decisions were not right. Far from it, and I hope to hear of some benevolently-inclined testator (or, rather, testatrix—for I have more hope of that) who will endow a home of rest for junior barristers who, apart from and/or on account of their financial position, require physical and/or mental recuperation by reason of the stress and strain of work and/or absence of work with preferential and/or more liberal and/or generous treatment in the matter of accommodation and/or food and/or drink for those harmless drudges and/or legal journalists and/or journalistic lawyers who write diaries and such like for the legal journals.

It may be that the dead hand of the vacation is upon me, but I must say I find a great difficulty in reconciling these cases with some of the other comparatively recent decisions to say nothing of the earlier authorities.

A gift to the Archbishop of Wales for "helping to carry on the work of the church in Wales" is not good, because all the activities of the church are not charitable, and it might be that His Grace or his advisers might apply the fund to non-charitable uses, but a gift to provide a "home of rest" for those in need of it without regard to their financial position (that is to say, for at least ninety-nine per cent. of the population) is good, for although it might be that a non-charitable object would benefit, nevertheless so to use the fund would be a breach of trust. Why the same contention does not hold good with regard to a bequest to the Archbishop for helping to carry on the work of the church I do not see.

We seem to be drifting from the decisions in such well-known cases as *Morice* v. *Bishop of Durham* (1805), 10 Ves. 521, and many others, the effect of which was stated by Bennett, J., in *Re Schoales* [1930] 2 Ch. 75 (a case upon which I commented a year ago) as follows: "If on the true construction of the present question" (*Qy.*, bequest) "the gift is one which can be applied for purposes not strictly charitable the gift must fail."

It seems to me that a gift to provide a home of rest for those in need of it without regard to their financial position might well be applied for providing a home for a multi-millionaire (if there are any in this country in these days) which could hardly be called charitable, and it looks like begging the question to say that so to apply it would be a breach of trust, and that consequently the bequest is a good charitable gift.

Landlord and Tenant Notebook.

"Subject to Contract" and "Subject to Title."

Within the last ten years or so, a large number of authorities have been added to the decisions construing documents which at first sight appear to be unqualified offers or acceptances of offers, the presence of a phrase commencing "subject to" alone giving opportunity for argument. In many of these cases much loss and disappointment has been occasioned to prospective landlords, tenants, vendors, and purchasers who have spent money and made plans on the footing that negotiations were complete and have been rudely awakened by a decision to the effect that no enforceable contract has been concluded. The phrase mentioned is most commonly followed by words including the word "contract" or the word "title"; and as a general rule, any solicitor whose client produces a document of this nature (usually drafted by an estate agent) as evidence of an agreement for a lease would do well to point out that parties are not necessarily *ad idem*.

The older decisions applied in most of the more recent cases affecting "subject to contract" are *Winn* v. *Bull* (1877), 7 Ch.D. 29, and *Von Hatzenfeldt-Wildenburg* v. *Alexander* [1912] 1 Ch. 284; in the one an "agreement" for a lease was qualified by the words "subject to the preparation and approval of a formal contract," in the other an "acceptance" of an offer to sell a lease by conditions including one by which the plaintiff's solicitors were to approve, *inter alia*, "the form of contract." One passage from the judgment of Parker, J., in the latter case, which has been much cited and applied in the last ten years, runs: "It is a question of construction whether execution of the further contract is a condition or term of the bargain or mere expression of the desire of the parties as to the manner in which the transaction already agreed to will go through."

But Parker, J., did not suggest that there was a presumption in favour of construing the expression as a condition; indeed, his judgment reads as though it was the presence of other stipulations which forced him to reject the argument that it was a mere expression of desire, etc.; and the same can be said of some of the earlier cases decided between 1920 and 1930. But the most recent decisions show that at present, unless there are other words pointing to an intention not to impose a condition, the signatory is not bound.

In *Coope* v. *Ridout* [1921] 1 Ch. 291, C.A., the trustees of a tenant of a furnished house were anxious to buy the freehold reversion for her; their solicitors wrote making an offer "subject to title and contract"; after some negotiations relating to the removal of furniture had resulted in an arrangement suitable to both parties, the solicitors sent a draft contract which the defendant returned with the remark "It seems to be all in order." He then demanded a higher

price, and when sued for specific performance successfully contended that "subject to contract" meant "subject to the execution of a formal contract" and not merely "subject to the approval of a contract." This proposition was implied in Parker, J.'s, judgment in the last-mentioned case; and it is perhaps worth noting that that judgment also treats "form of contract" as synonymous with "formal contract."

Then in *Chillingworth* v. *Esche* [1924] 1 Ch. 97, C.A., the plaintiff relied on an "offer" to buy his house "subject to a proper contract to be prepared by the vendor's solicitors," and when the defendant, "for reasons good, bad, or indifferent," as Pollock, M.R., put it, declined to sign a contract which had been approved by his own solicitor, and executed by the plaintiff, it was held that in order to give the word "proper" its full meaning the phrase must be construed as a condition and not as an expression of desire as to manner.

This case was shortly followed by *Lockett* v. *Norman-Wright* [1925] Ch. 56, in which the defendant had manifested every intention of taking a lease of a flat from the plaintiff, finally writing a letter agreeing to the terms, but adding "subject to suitable agreements being arranged between your solicitors and mine." The solicitors agreed, and the plaintiff reconstructed the flat on the strength of the "bargain," but when the defendant declined to go on with the matter, Tomlin, J., remarking that it was no part of his duty to pronounce whether or not the conduct of any of the parties concerned was open to censure, construed the expression as indicating the *execution* of a suitable agreement in a form approved by the solicitors.

And lastly, in *Wilson* v. *Balfour* (1929) 45 T.L.R. 625, though the qualifying phrase said nothing about title, solicitors or formalities, but was simply "(I accept the above offer) subject to contract," it was held that the acceptance was conditional.

When the offer or acceptance is "subject to title," however, the position from the point of view of the party seeking to establish a concluded agreement is not quite so hopeless. It is true that in *Von Hatzenfeldt-Wildenburg* v. *Alexander, supra*, one of the conditions concerned title; the matters to be approved by the solicitors included the title to the lease, but they also included the title to the freehold; and on this Parker, J., said that while one might construe the one as a mere recognition of the fact that the title was to be examined in the usual way, which would not be a condition, this construction could not be put upon the requirement as to the freehold title. In *Coope* v. *Ridout, supra*, the qualification as to title was not discussed in the Court of Appeal. But the more recent decision in *Curtis & Moffat Ltd.* v. *Wheeler* (1929), 2 Ch. 224, in which specific performance of an agreement to buy leasehold "subject to our solicitors' approval of the title," it was held that the effect was to import a twofold undertaking: good faith must be exercised, and the work done within a reasonable time. If objectionable restrictions were found, and disapproval signified, there would be no contract. The same does not apparently apply to an agreement to buy a house "subject to surveyor's report"; it was held in *Marks* v. *Board* (1930) 46 T.L.R. 424, that the buyer thereby reserved the right to say whether he liked the surveyor's report.

In conclusion, I may remark that while most of the recent cases on "subject to contract" relate to alleged agreements between vendor and purchaser, it was pointed out by Jessel, M.R., in *Winn* v. *Bull, supra*, that when an "agreement" for a lease was so qualified, the case against construing it as an agreement was even stronger, because it definitely suggests that covenants other than the "usual" covenants have not been agreed but must be agreed upon.

Mr. Robert Singleton Garnett, solicitor and author, of Highgate, N., and John-street, W.C., left £11,989, with net personalty £10,070.

Our County Court Letter.

THE RULE OF THE ROAD ON THE RIVER.

In the recent case of "The Abington," in the Liverpool Court of Passage, the owners of the s.s. "Clew Bay" claimed damages in respect of a collision which occurred in the River Lee, at Cork, in the early morning of the 17th October, 1930. The plaintiffs' case was that (1) while the "Clew Bay" was berthing, she began to drift down the river—owing to the stem line having slipped off the mooring post, (2) the port anchor was let go, and (on the "Abington" being sighted coming up-stream) the pilot of the "Clew Bay" put her helm hard-a-port and blew one blast, (3) the "Abington" nevertheless struck the "Clew Bay" on the port quarter. The case for the defendants (J. S. Sellars & Co. Limited, of Liverpool) was that (*a*) there was thick fog, and, on the lights of the "Clew Bay" being seen 120 feet away, the "Abington's" helm was put hard-a-port (one blast being given) while her engines were put full speed astern. In a reserved judgment, Sir W. F. K. Taylor, K.C., observed that: (1) The "Clew Bay," while lying athwart the river, should have given some warning —in view of the presence of fog; (2) the latter was not mentioned in the defence, however, and there was a suspicious entry (as to fog) above the line in the scrap log; (3) if the fog had been continuous, the "Abington" would have whistled all the time, instead of merely giving one blast on sighting the "Clew Bay." It was contended that the latter had had time to swing straight, after sighting the "Abington," as there was sufficient clearance for vessels to pass. The evidence showed, however, that the fog was only in patches, and the "Abington" had entered the area of visibility at a sufficient distance to stop. On the advice of the assessors it was held that the "Abington" struck the "Clew Bay" immediately on sighting her, but this was not due to a sudden emergence from fog, but owing to a bad lookout in the "Abington." The latter was, therefore, solely to blame, and judgment was given for the plaintiffs (John Kelly Limited, of Belfast), with costs. Compare a previous note under the above title in our issue of the 26th December, 1931 (75 Sol. J. 880).

DOCTOR'S LIABILITY FOR NEGLIGENCE.

In the recent case of *Quest* v. *Crawford*, at Hull County Court, the claim was for £100 as damages for negligence (in failing to diagnose meningitis) resulting in the death of the plaintiff's son. The latter (aged sixteen years) had been treated for influenza and tonsillitis, but meningital infection had developed, and he was removed to hospital on the advice of another doctor. The plaintiff's case was that, although the defendant had ignored certain warnings and information, he could still have performed a lumbar puncture in time. The defendant's case was that the latter operation should be avoided, except as a last resort, and that it would have made no difference, as the above type of meningitis was fatal in 100 per cent. of cases. Five medical witnesses gave evidence that the defendant had prescribed the correct treatment, and had no reason to suspect meningitis, which arose from poisoning of the blood owing to the severity of the tonsillitis. His Honour Judge Beazley observed that the defendant, having been called out at irregular times, had had "words" with the plaintiff, who gained the impression that the doctor was negligent. The evidence was, however, that the symptoms were consistent with influenzal tonsillitis, and the meningitis was masked by the condition of the throat. The allegations of negligence therefore failed, and judgment was given for the defendant, who did not ask for costs. Compare "The Remuneration of Doctors" in the County Court Letter in our issue of the 14th May, 1932 (76 Sol. J. 340), and "The Medical Profession and the Law," in our issue of 13th August, 1932 (76 Sol. J. 569).

POINTS IN PRACTICE

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Parol Lease by some Co-owners to one—No Money but a certain Rent—Position and Remedy of the Landlords.

Q. 2569. A, B, C and D together own lands in the undivided shares of 50/71, 7/71, 7/71 and 7/71. Commencing in the year 1925, B entered into possession of these lands and used them for the purposes of a stock farm at the same time making a verbal agreement with A, C and D that one-quarter of all the stock raised on these lands would be apportioned between A, B, C and D, in proportion to their respective shares in these lands, such amount to be by rent for these lands. Subsequently E, the mother of A, B, C and D, gave B four sheep to place on these lands and breed from for the benefit of A, an invalid. From time to time B has made small payments to A on account of the sale of the increase of these sheep but kept putting off from time to time any payment from other stock raised on these lands. B has now moved all the stock from these lands and now refuses to make any payment by way of rent to A, C and D, and also any further payments to A. Will you be so good as to inform what rights, if any, have A, C and D against B, on the verbal agreement for the rent of these lands and also any rights A might have against B in regard to a claim for an account for the increase of the four sheep placed on these lands. (The law being considered prior to the L.P.A.). I shall be obliged also by your referring me to any cases.

A. This is a problem of very great difficulty. Possibly there was a lease at will as from the date of entry (Statute of Frauds, s. 1) seeing that the rent is certain (*id certum est quod certum reddi potest*) and of a permissible nature, for rent may lie in "the delivery of hens, capons, spurs, bows, shafts, horses, hawks, wheat or other profit that lieth in render, office, attendance and such like" (Co. Litt. 142A). Whether the relationship of landlord and tenant exists is, perhaps, of little importance, seeing that there is nothing in the nature of a distress available. The tenancy at will (if it exists) should be determined by notice requiring immediate possession. If the demise was made by the tenants in common jointly the notice by the co-owners other than B will be good without doubt (Cole, Eject. 44), but if not may only operate as a demand for possession of the undivided shares of those giving the notice. The remedy of A, C and D would appear to be by way of action for an account and the same type of remedy seems applicable to the special case of the four sheep in which A alone is interested.

Deed of Arrangement Disclaimer of Mortgaged Freeholds.

Q. 2570. A, a trustee under a deed of arrangement, holds land belonging to B (the debtor). The land was previously to the date of the deed mortgaged by B to C and is at present unsaleable, and A considers that its value will never be sufficient to cover the mortgage money and interest (which is in default). A accordingly wishes to disclaim his rights in respect of the land in favour of C. If this can be done C proposes to then appoint a receiver to collect the small rents of the land. The questions which arise are:—

(1) Can A, as trustee under a deed of arrangement, disclaim the land or otherwise be relieved of any obligations in connexion therewith?

(2) If so, what is the procedure which should be adopted?

(3) Would it be sufficient for C to appoint a receiver pending his being able to dispose of the land? He (C) would have a power to appoint a receiver and also a power of sale as interest on the mortgage is in arrear.

(4) The title to the land is already complicated and it is desired to make the proposed transaction as straightforward as possible.

A. A disclaimer would not operate for the benefit of C but of the debtor. It is suggested that the trustee (with such consents, if any, as the terms of the deed require) should sell and assure the equity of redemption to C in satisfaction of his debt.

(1) We see no reason why this should not be done with such consents, if any, as are necessary under the terms of the deed, but, as indicated above, the disclaimer would not operate for the benefit of C but of the debtor.

(2) A formal deed of disclaimer would appear to be indicated.

(3) C is in a position to appoint a receiver quite apart from any question of disclaimer.

(4) Unless the sale is made under the mortgagee's statutory (or express) power the deed of arrangement cannot be kept off the title as the equity of redemption has passed under it.

Leaseholds — Mortgage — Effect upon subsequent incumbrances of Sale by first Mortgagee.

Q. 2571. I act for A, who is purchasing from the X Society a leasehold plot of land and dwelling-house, the bulk of the purchase money of which is being provided by the Y Society on first mortgage. The X Society are selling as mortgagees, and no question as to their power of sale having become exercisable arises. The purchase money is insufficient to satisfy the arrears of principal and interest due to the X Society. On making the usual official searches, I find that B, the defaulting mortgagor to the X Society, had created subsequent to the mortgage to the X Society, two puisne mortgages, each of which were registered against B and the property in question. The X Society appears to have no information about these mortgages, but contends that under s. 88 (1) of the Law of Property Act, 1925, they can assign the property to my client A, and his mortgagee, freed from the two puisne mortgages in question. I should be pleased to know whether A and his mortgagee having notice of the puisne mortgages in question can safely disregard them and complete the matter.

A. A and his mortgagee may safely disregard the puisne mortgages. The material section of the L.P.A., 1925 (s. 89, and not s. 88, which latter relates to freehold mortgages) provides that the conveyance by the mortgagee under his statutory or express power of sale shall operate to convey to the purchaser not only the mortgage term, if any, but also the leasehold reversion affected by the mortgage, subject to any legal mortgage having priority to the mortgage in right of which the sale is made and to any money thereby secured, and that thereupon the mortgage term, or the charge by way of legal mortgage, *and any subsequent mortgage term or charge*, shall merge in such leasehold reversion or be extinguished. A second or subsequent mortgage is, in effect, a mortgage of the equity of redemption upon the prior mortgage, and as the equity of redemption is destroyed by the sale by the prior incumbrancer the subsequent security is also destroyed. One of the great objections to a second or subsequent mortgage is that a prior incumbrancer may exercise his power of sale without consulting any but his own interests,

with the result that the subsequent incumbrancer must redeem the prior mortgage or lose his security.

Postponement of Bankruptcy Petition.

Q. 2572. A has recently had a receiving order in bankruptcy made against him. B is a creditor who prior to the bankruptcy threatened proceedings in respect of his debt. In order to delay the issue of a writ A desposited with B the shares in a Canadian company, knowing that the company had been taken over by another company, and that the shares in the original company were worthless. As a result of the shares having been so deposited B refrained to sue for some time, but subsequently issued a writ and obtained judgment upon which execution was levied. It was then found that several creditors had previously levied execution and as a result of these earlier executions, or one of them, bankruptcy ensued. Has B no remedy against A other than proving in the bankruptcy in the ordinary way or can criminal proceedings be instituted ?

A. A's action does not amount to obtaining credit by fraud, as his debt or liability had already been incurred, and his gain of further time was apparently not due to false pretences under the criminal law. B appears to have exercised his own judgment in accepting the shares as a security, as the question does not state that A made any representation of an existing fact. A only obtained from B further time, and therefore did not infringe the Larceny Act, 1916, s. 32, which creates the offence of obtaining any chattel, money or valuable security, but does not render a person open to conviction who acts as A has done. Even if B brought an action, it is difficult to say what damage he suffered, as bankruptcy appears to have supervened before the previous executions were complete. No criminal proceedings can therefore be instituted, and B has no remedy against A other than proving in the bankruptcy.

Bastardy—Summons—Service in Northern Ireland.

Q. 2573. In April, 1931, A took out a bastardy summons against B. B went away and the summons was not served. B is now residing in Northern Ireland, and the police state they cannot serve the summons. Is there any procedure whereby the summons can be served there ?

A. There is no provision for serving in Ireland a summons issued in England in a matter of bastardy.

In Lighter Vein.

The Week's Anniversary.

Since British Themis still approves the Latin tongue, here is an epitaph for the delectation of her followers :—

" Ambitione, ira, donoque potentior omni
Qui judex aliis, lex fuit ipse sibi
Qui tanto obscuras penetravit lumine causas
Ut convicta simul pars quoque victa foret,
Maximus interpres, cultor sanctissimus æqui
Hic jacet ; heu ! tales mors nimis æqua rapit
Hic alacri expectat supremum mente tribunal
Nec metuit judex Judicis ora sui."

The subject of these flattering lines was Sir John Bramston, who died on the 22nd September, 1654, at the age of seventy-seven. He became Lord Chief Justice of England in 1635 and is principally notable for having concurred rather unwillingly in the opinion in favour of the legality of Ship Money given to King Charles by the judges. When, however, the matter was litigated in *Hampden's Case*, his decision was against the Crown though on a technical point. In 1640 steps were taken to impeach him along with the other judges who had originally advised the King and he had to find sureties that he would attend Parliament daily until trial. This in fact was never proceeded with, but when Charles summoned him to York, his recognisances prevented him from obeying and the King accordingly revoked his patent in 1642. As a judge he was far from obnoxious to the rulers which the revolution set over England, and throughout the Commonwealth efforts were made to persuade him to resume judicial office. These, however, he firmly resisted till his death.

The Lost Address.

A woman charged with drunkenness recently explained at Tottenham Police Court that she gave a policeman two different names and addresses because she did not know exactly what was happening and " felt that one was bound to turn out right." Had she known, she could have pleaded legal and almost judicial precedent for this state of mind, in one of the most delightful of " drunk " stories, the subject of which was John Clerk, the famour Scottish advocate, who was afterwards raised to the Bench as Lord Eldin. Very dazed after an all-night carousal, he staggered early one summer morning into the street where he lived and, seeing a servant-girl washing a doorstep, asked her whether she could tell him " where Mr. Clerk bides." "' Why, you're Mr. Clerk yoursel','' she answered in surprise. " I ken that fine," said the lawyer sadly, " but I canna find his hoose."

A Savage Sentence.

The Russian Gorgouloff who has just been executed for the murder of President Doumer is less unfortunate in his fate than the fanatic Damien who tried to stab Louis XV of France and slightly wounded him. The King was more frightened than hurt and before he could be persuaded that he was not dying had already reached two separate confessions and absolutions. Actually, he lived to enjoy the favours of Madame de Pompadour and numerous other ladies for many years more, but the national revenge on his assailant is one of the most horrible things in history. The Princes, Dukes, Peers and Marshals of France being come to the Grand Chamber of the Parliament, Damien was brought in and sentence passed for his " most abominable and most detestable parricide." After an elaborate public penance, he was condemned to be brought to the place of execution where the flesh of his breast, arms, legs and thighs was to be torn off with red-hot pincers. His hand was to be burnt with flaming sulphur, and boiling oil, melted lead, wax and sulphur were to be poured into his wounds. Four horses were then to tear his body asunder. All this was carried out and the last part of the sentence alone took a full hour and would have taken more if the executioner had not assisted the dismemberment with slashes of his knife.

Obituary.

Sir Benjamin Cherry.

The death of Sir Benjamin Lennard Cherry, LL.B., barrister-at-law, occurred in a nursing home on Monday, the 12th September, at the age of sixty-three. Benjamin Cherry, the son of the Rev. B. N. Cherry, late of Clipsham Rectory, Oakham, was born in 1869, and was educated at Winchester and Trinity College, Cambridge, where he took honours in both parts of the Law Tripos. Called to the Bar by Lincoln's Inn in 1893, he became a pupil of the late Mr. Wolstenholme, and soon himself acquired an extensive conveyancing practice ; he was elected a Bencher of his Inn in 1927. He was appointed Conveyancing Counsel to the Supreme Court in 1914, and though well known as an author and editor of standard legal text-books and forms, was, perhaps, more universally known as a draftsman of the new Property Statutes, for which services he received the honour of knighthood in 1922. Sir Benjamin, who was a widower, leaves two sons, one of whom is now a solicitor, and three daughters.

MR. E. BOOTH.

Mr. Edgar Booth, solicitor, senior partner in the firm of Messrs. Jubb, Booth & Helliwell, of Halifax, died at his home there on Sunday, the 4th September, at the age of seventy-six. Mr. Booth served his articles with the late Mr. Francis Jubb, and was admitted a solicitor in 1881. He was taken into partnership by Mr. Jubb, who died a year later, and he was then joined by the late Mr. J. H. Helliwell in 1884. They remained associated in the business until Mr. Helliwell's death in 1930. Mr. Booth was appointed Clerk to the Sowerby Urban District Council in 1881, and held that office for forty years. He was also president of the Halifax Law Society and Clerk to the John Ambler Trust.

MR. B. J. SPACKMAN.

Mr. Bertram J. Spackman, solicitor, of Calne, died on Thursday, the 8th September, at the age of sixty-six. Mr. Spackman, who was admitted a solicitor in 1887, held many public offices, having been clerk to the magistrates for nearly forty years, clerk to the old board of guardians and rural district council, registrar of the Calne County Court, and clerk to the Calne Hospital Committee.

MR. W. BENNETT.

Mr. William Bennett, solicitor, of Burwash, died on Sunday, the 11th September, at the age of fifty-five. Mr. Bennett, who was admitted a solicitor in 1905, was a partner in the firm of Messrs. Andrews & Bennett, of Burwash. He was clerk to the Hurst Green magistrates for many years, clerk to the Ticehurst Board of Guardians and Rural District Council, and treasurer of the Burwash Parish Council. He was a keen sportsman, and was captain of Burwash Cricket Club for several years.

MR. F. J. RAWLINSON.

Mr. Francis Joseph Rawlinson, formerly a solicitor in Blackburn, died recently at Ealing at the age of forty-eight. He was admitted a solicitor in 1906, and went into partnership with Mr. T. Holden, of Blackburn. He later started on his own account, and became solicitor to the Blackburn Diocesan Board of Finance, but gave up in April, 1931, owing to ill-health.

Books Received.

Paley's Law and Practice of the Stock Exchange. Fifth Edition. 1932. By R. H. CODE HOLLAND, B.A., of the Middle Temple, Barrister-at-Law, and JOHN N. WERRY. Demy 8vo. pp. xvi and (with Index) 452. London: Sir Isaac Pitman & Sons, Ltd. 15s. net.

Carriage of Goods by Sea Act, 1924. Fourth Edition. 1932. By ROBERT TEMPERLEY, a Solicitor of the Supreme Court, formerly of the Inner Temple, Barrister-at-Law, and FRANCIS MARTIN VAUGHAN, of the Inner Temple, Barrister-at-Law. Demy 8vo. pp. xix and (with Index) 152. London: Stevens & Sons, Ltd. 10s. net.

Herbert Fry's Royal Guide to the Principal London and other Charities. Sixty-eighth Edition. 1932. Crown 8vo. pp. lii and (with Appendix) 329. London: The Churchman Publishing Co., Ltd. 2s. net.

Dartmoor from Within. By EX-CONVICT NO. —. Crown 8vo. pp. 250. London: George Newnes, Limited. 2s. 6d. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London and Liverpool.]

A UNIVERSAL APPEAL

TO LAWYERS: FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.9.

Rules and Orders.

THE COUNTY COURT DISTRICTS (CARDIFF AND BARRY) ORDER, 1932, DATED SEPTEMBER 2, 1932.

I, John Viscount Sankey, Lord High Chancellor of Great Britain, by virtue of section 4 of the County Courts Act, 1888(*) as amended by section 9 of the County Courts Act, 1924(†), and of all other powers enabling me in this behalf, Do hereby order as follows:—

1. The District of the County Court of Glamorganshire held at Barry shall be consolidated with the District of the County Court of Glamorganshire held at Cardiff and a Court shall be held in the District formed by the said consolidation at Cardiff and Barry by the name of the County Court of Glamorganshire held at Cardiff and Barry.

2. The County Court of Glamorganshire held at Cardiff and Barry shall have jurisdiction to deal with all proceedings which shall be pending in the said Court held at Cardiff or the said Court held at Barry when this Order comes into operation.

3. This Order may be cited as the County Court Districts (Cardiff and Barry) Order, 1932, and shall come into operation on the 26th day of September, 1932, and the County Courts (Districts) Order in Council, 1899,(‡) as amended, shall have effect as further amended by this Order.

Dated the 2nd day of September, 1932.

Sankey, C.

* 51–2 V. c. 43. † 14–5 G. 5, c. 17.

‡ S.R. & O. 1899, No. 178 printed as amended to 1903, S.R. & O. Rev. 1904, III, County Court, E., p. 1.

Legal Notes and News.

Honours and Appointments.

MR. GEORGE HAROLD BANWELL, Deputy Town Clerk of Norwich, has been appointed Town Clerk of Lincoln in succession to Mr. L. O. NEED, who has been appointed Town Clerk of Gloucester. Mr. Banwell was admitted a solicitor in 1922.

MR. T. B. BOWEN, assistant solicitor to the corporation, has been appointed Deputy Town Clerk of Swansea, in succession to Mr. HAROLD AYREY, who has been appointed Town Clerk of South Shields. Mr. Bowen was admitted a solicitor in 1926.

Professional Announcement.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

Wills and Bequests.

Mr. Frederick Charles Edenborough Jessopp, solicitor, of Enfield, head of the firm of Messrs. Jessopp and Gough, solicitors, of Waltham Abbey, left £25,138, with net personalty £17,098.

Mr. Arthur Robert Prideaux, of Goldsmiths' Hall, of Talbot-square, W., and of Lindfield, Sussex, solicitor, Chairman of the Assam Company, Limited and Governor of the New River Company, Limited, left estate of the gross value of £61,236, with net personalty £55,647. He left, after making certain specific bequests, the residue of the property upon trust for his wife for life, and then: £1,000 to Queen Anne's Bounty, to augment the benefice of Lindfield; £2,000 to the United Services Trustee, the income to be applied by the Colonel of the Somerset Light Infantry in providing pensions for necessitous widows and orphans of non-commissioned officers and privates of that regiment who fell in the Great War or have died since, to be known as the Geoffrey Arthur Prideaux Pensions; £3,000 to St. Mary's Hospital, to endow three beds, the Louisa Charlotte Prideaux, Geoffrey Arthur Prideaux, and Arthur Robert Prideaux beds; and the ultimate residue as to one-third to St. Mary's Hospital, to be known as the Geoffrey Arthur Prideaux Endowment Fund.

Mr. Walter Gaskell, solicitor, of Whetstone, N., left £14,370, with net personalty £10,377.

Mr. Edward Asling, solicitor, of Exton, Devon, left £11,475, with net personalty £5,936.

Mr. William Hardinge Hastings, solicitor, of Sidmouth, left £11,073, with net personalty £5,420.

Mr. Frank Aubrey Stirk, solicitor, of Wolverhampton, left £37,411, with net personalty £29,136.

BUILDING SOCIETY MORTGAGES.

In addition to those building societies previously mentioned as having reduced their mortgage interest rates, the directors of the Perpetual Investment Building Society announce that the interest on all new mortgages has now been reduced from 6 per cent. to 5½ per cent.

BOROUGH OF WOLVERHAMPTON.

The next Quarter Sessions of the Peace for the Borough of Wolverhampton will be held at the Sessions Court, Town Hall, North-street, Wolverhampton, on Friday, the 7th day of October, 1932, at 10 o'clock in the forenoon.

ELECTION OF LORD MAYOR.

The members of the Livery Guilds of the City of London will meet on Thursday, 29th September, to elect the new Lord Mayor for the ensuing civic year. Of the aldermen eligible to fulfil the office, Mr. Percy Walter Greenaway, one of the present sheriffs, is senior, and the next on the rota for the Lord Mayoralty.

10,000 SUMMONSES.

It was stated in *The Times* last Thursday that about 10,000 summonses have been taken out by a London firm selling goods on credit payments to be made by weekly instalments. The summonses will be heard in weekly batches of 1,200 at Shoreditch County Court commencing next week.

RECORDER AND FLOGGING SENTENCES.

When sentencing a farm servant to twelve months' imprisonment with hard labour last week, the Recorder (Mr. R. F. Colam, K.C.), at the Croydon Quarter Sessions said " In these days of lawlessness flogging will have to be inflicted as a punishment much more than it has been, and you have narrowly escaped it."

THE INCORPORATED SOCIETY OF AUCTIONEERS.

The Incorporated Society of Auctioneers and Landed Property Agents are moving their headquarters next Monday from Finsbury Square to No. 34, Queen's Gate. A presidential chair has been presented by Mr. Percival G. Davies, of Bristol.

SHOREDITCH COUNTY COURT OPENED.

The new Shoreditch County Court was opened at Leonard-street, Finsbury, E.C., on Tuesday last. The court has been built on the old premises of the City of London Guilds and Technical School and possesses a judge's court, a registrar's court, and roomy offices, which were badly needed owing to the great expansion of the work since the court was first founded as a poor persons' court.

RESIGNATION OF LORD ORMIDALE.

The Scottish Office announces that the King has accepted the resignation by The Honourable Lord Ormidale of his office as a Senator of the College of Justice in Scotland, to take effect on 1st October. Lord Ormidale (formerly Mr. George Lewis Macfarlane), who is seventy-eight years of age, was elevated to the Scottish Bench with that judicial title in 1910. He was called to the Scottish Bar fifty-four years ago and became a K.C. in 1903.

CORONER'S OFFICE ENDED.

The office of Coroner to the Duchy of Lancaster for the Southgate district of Middlesex has ended, after more than 600 years, and in future the coroner will be appointed by the Middlesex County Council. This will facilitate the granting of a charter of incorporation to Southgate, as under the Coroners Act, 1887, only county coroners may hold inquests in boroughs in which no quarter sessions are held.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 22nd September, 1932.

	Middle Price 14 Sept. 1932.	Flat Interest Yield.	†Approximate Yield with redemption
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	106¼	3 15 1	3 11 9
Consols 2½%	72¼xd	3 9 0	—
War Loan 5% 1929-47 Assented	99¼xb	3 10 11	—
**War Loan 4½% 1925-45	102	—	—
Funding 4% Loan 1960-90	109	3 13 5	3 9 10
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	106	3 15 6	3 13 5
Conversion 5% Loan 1944-64	115½	4 6 7	3 8 2
Conversion 4½% Loan 1940-44	109	4 2 7	3 4 2
Conversion 3½% Loan 1961 or after	98	3 11 5	—
Local Loans 3% Stock 1912 or after	84xd	3 11 5	—
Bank Stock	313	3 16 8	—
India 4½% 1950-55	103	4 7 5	4 5 2
India 3½% 1931 or after	80xd	4 7 6	—
India 3% 1948 or after	69xd	4 6 11	—
Sudan 4½% 1939-73	106	4 4 11	3 9 1
Sudan 4% 1974 Redeemable in part after 1950	105	3 16 2	3 12 4
Transvaal Government 3% Guaranteed 1923-53 Average life 13 years	100	3 0 0	3 0 0
Colonial Securities.			
Canada 3% 1938	99	3 0 7	3 3 11
*Cape of Good Hope 4% 1916-36	102	3 18 5	—
Cape of Good Hope 3½% 1929-49	98	3 11 5	3 13 2
Ceylon 5% 1960-70	110	4 10 11	4 7 2
*Commonwealth of Australia 5% 1945-75	103	4 17 1	4 13 9
Gold Coast 4½% 1956	106	4 4 11	4 1 10
*Jamaica 4½% 1941-71	104	4 6 6	3 18 9
*Natal 4% 1937	99xd	4 0 10	4 5 1
New South Wales 4½% 1935-45	96	4 13 9	4 18 6
*New South Wales 5% 1945-65	101	4 19 0	4 17 10
*New Zealand 4½% 1945	102	4 8 3	4 5 6
*New Zealand 5% 1946	106	4 14 4	4 7 9
Nigeria 5% 1950-60	111	4 10 1	4 1 9
*Queensland 5% 1940-60	100xd	5 0 0	5 0 0
*South Africa 5% 1945-75	108	4 12 7	4 3 9
*South Australia 5% 1945-75	101	4 19 0	4 17 10
*Tasmania 5% 1945-75	101	4 19 0	4 17 10
*Victoria 5% 1945-75	101	4 19 0	4 17 10
*West Australia 5% 1945-75	101	4 19 0	4 17 10
Corporation Stocks.			
Birmingham 3% 1947 or after	82½	3 12 9	—
*Birmingham 5% 1946-56	110xd	4 10 11	4 1 0
*Cardiff 5% 1945-65	108	4 12 7	4 3 9
Croydon 3% 1940-60	92xd	3 5 3	3 9 0
*Hastings 5% 1947-67	111½xd	4 9 8	3 19 4
Hull 3½% 1925-55	97½	3 11 10	3 13 4
Liverpool 3½% Redeemable by agreement with holders or by purchase	96xd	3 12 11	—
London County 2½% Consolidated Stock after 1920 at option of Corporation	70	3 11 5	—
London County 3% Consolidated Stock after 1920 at option of Corporation	83	3 12 3	—
Manchester 3% 1941 or after	82½	3 12 9	—
Metropolitan Water Board 3% "A" 1963-2003	84xd	3 11 5	3 12 7
Do. do. 3% "B" 1934-2003	85	3 10 7	3 11 8
*Middlesex C.C. 3½% 1927-47	99	3 10 8	3 11 10
Do. do. 4½% 1950-70	110	4 1 10	3 14 6
Nottingham 3% Irredeemable	81½	3 13 7	—
*Stockton 5% 1946-66	109½	4 11 4	4 1 10
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	98½	4 1 3	—
Gt. Western Rly. 5% Rent Charge	111½	4 9 8	—
Gt. Western Rly. 5% Preference	74½	6 14 3	—
L. Mid. & Scot. Rly. 4% Debenture	89½	4 9 5	—
L. Mid. & Scot. Rly. 4% Guaranteed	73½	5 8 10	—
Southern Rly. 4% Debenture	93½	4 5 7	—
Southern Rly. 5% Guaranteed	100½	4 19 6	—
Southern Rly. 5% Preference	63½	7 17 6	—
‡L. & N.E. Rly. 4% Debenture	82½	4 17 0	—
‡L. & N.E. Rly. 4% 1st Guaranteed	63½	6 6 0	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Company's Ordinary Stocks for the past year.

**To be repaid at par on 1st December, 1932.

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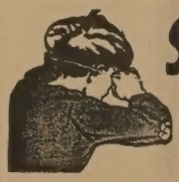

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